

October 6, 2009

**By E-Mail and U.S. Mail**

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Re: *In the Matter of the Denial of Tax Clearance for the Liquor License of  
Wayzata Northcoast LLC*  
OAH Docket No. 3-2700-20866-2

Dear Counsel:

I received Mr. Heinson's correspondence inquiring whether the hearing would also address the question whether North Coast Wayzata, LLC was an "applicant" with respect to the sales and use tax deficiency of Wayzata North Coast, LLC. I did not realize that the name of the successor organization was slightly different, but this is the issue I intended to identify: whether the entity owing the taxes is properly considered the "applicant" for a license under Minn. Stat. § 270C.72, subd. 2(b). In other words, may the Department deny tax clearance to the Applicant based on the tax liability of Wayzata Northcoast LLC? I believe this is the issue we discussed during the prehearing conference. If you have any other questions, please let me know.

Sincerely,

s/Kathleen D. Sheehy  
KATHLEEN D. SHEEHY  
Administrative Law Judge

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